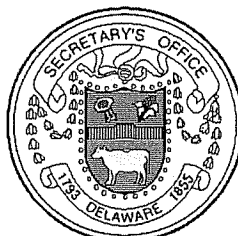


Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE DO HEREBY CERTIFY THAT THE ATTACHED IS A TRUE AND CORRECT COPY OF THE ANNUAL REPORT OF "SPORTS SHINKO (USA) CO., LTD." AS FILED IN THIS OFFICE.



2134099 8200

070087226

Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 5384330

DATE: 01-25-07

EXHIBIT 24

STATE OF DELAWARE
2001 ANNUAL FRANCHISE TAX REPORT

DO NOT ALTER FILE NUMBER

FILE NUMBER 2134099		CORPORATION NAME SPORTS SHINKO (USA) CO., LTD.				PHONE NUMBER 619-438-5395	
FEDERAL EMPLOYER ID NO. 51-0302823		INCORPORATION DATE AUGUST 5, 1987		RENEWAL/REVOCATION DATE		DATE OF INACTIVITY FROM / / TO / /	
AUTHORIZED STOCK BEGIN DATE 12-21-1989		DESIGNATION OR STOCK CLASS COMMON		NO. OF SHARES 30,000		PAR VALUE/SHARE 1.000000	
ENDING DATE				NO. SHARES ISSUED		TOTAL GROSS ASSETS	
						ASSET DATE JAN. 1st DEC. 31st	
FRANCHISE TAX \$ 190.00		\$50.00 PENALTY \$ 50.00		1.5% MONTHLY INTEREST \$ 7.20		ANN. FILING FEE \$ 20.00	
				PREV CREDIT OR BALANCE \$		PREPAID QRTY. PAYMENTS \$	
						AMOUNT DUE \$ 267.20	

REGISTERED AGENT 9000010
THE CORPORATION TRUST COMPANY
CORPORATION TRUST CENTER
1209 ORANGE STREET
WILMINGTON, DE 19801

MAKE CHECK PAYABLE TO:
DELAWARE SECRETARY OF STATE

CHECK NO. 2584	AMOUNT ENCLOSED 267.20
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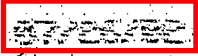
\$50.00 PENALTY if not Received on or before

MAR. 1, 2002 Plus 1.5% Interest per month.

2 030102 2134099 000026720 0 3

NATURE OF BUSINESS		PRINCIPAL PLACE OF BUSINESS OUTSIDE OF NEW YORK	
DIRECTORS	NAME	STREET/CITY/STATE/ZIP	DATE TERM EXPIRES
1.			
2.			
3.			
4.			
5.			
6.			

DO NOT WRITE IN THIS SPACE - FOR BANK USE ONLY



OFFICERS	NAME	STREET/CITY/STATE/ZIP	DATE TERM EXPIRES
1.			
2.			
ORIGINAL SIGNATURE (OFFICER, DIRECTOR OR INCORPORATOR)		TITLE	DATE
X			

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE DO HEREBY CERTIFY THAT THE ATTACHED IS A TRUE AND CORRECT COPY OF THE ANNUAL REPORT OF "SPORTS SHINKO (USA) CO., LTD." AS FILED IN THIS OFFICE.



2134099 8200

070087214

Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 5384326

DATE: 01-25-07

2002 ANNUAL FRANCHISE TAX REPORT

DO NOT ALTER FILE NUMBER

FILE NUMBER 2134099		CORPORATION NAME SPORTS SHINKO (USA) CO., LTD.				PHONE NUMBER 619-438-5395									
FEDERAL EMPLOYER ID NO. 51-0302823		INCORPORATION DATE AUGUST 5, 1987		RENEWAL/REVOCATION DATE		DATE OF INACTIVITY FROM / / TO / /									
AUTHORIZED STOCK BEGIN DATE 12-21-1989		DESIGNATION OR STOCK CLASS COMMON		NO. OF SHARES 30,000		PAR VALUE/SHARE 1.000000		NO. SHARES ISSUED		TOTAL GROSS ASSETS		ASSET DATE		ASSETS FOR REGULATED INVESTMENT CORPS JAN. 1st DEC. 31st	
FRANCHISE TAX \$ 190.00		\$50.00 PENALTY \$ 50.00		1.5% MONTHLY INTEREST \$ 7.20		ANN. FILING FEE \$ 20.00		PREV CREDIT OR BALANCE \$ 20.00 CR		PREPAID QRTY. PAYMENTS		AMOUNT DUE \$ 247.20			

+ 360

REGISTERED AGENT 9000010
THE CORPORATION TRUST COMPANY
CORPORATION TRUST CENTER
1209 ORANGE STREET
WILMINGTON, DE 19801

MAKE CHECK PAYABLE TO:
DELAWARE SECRETARY OF STATE

CHECK NO. 3102	AMOUNT ENCLOSED 250.20
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\$50.00 PENALTY If not Received on or before

MAR 1, 2003 Plus 1.5% interest per month.

2 030103 2134099 000024720 0 7

NATURE OF BUSINESS		PRINCIPAL PLACE OF BUSINESS OUTSIDE OF DELAWARE	
Case 1:04-cv-00126-ACK-BMK		Document 189-13 Filed 02/01/2007 Page 6 of 6	
DIRECTORS	NAME	STREET/CITY/STATE/ZIP	DATE TERM EXPIRES
1.			
2.			
3.			
4.			
5.			
6.			

DO NOT WRITE IN THIS SPACE - FOR BANK USE ONLY

OFFICERS	NAME	STREET/CITY/STATE/ZIP	DATE TERM EXPIRES
1.			
2.			
ORIGINAL SIGNATURE (OFFICER, DIRECTOR OR INCORPORATOR)		TITLE	DATE
X			